

**Illinois Department of Revenue
Regulations**

Title 86 Part 210 Section 210.135 Decisions of the Board

TITLE 86: REVENUE

**PART 210
BOARD OF APPEALS**

Section 210.135 Decisions of the Board

- a) *Decisions of the Board shall not take effect unless and until approved by the director.* In giving such approval, the Director shall consider whether the petition was timely filed and whether the grounds stated by the taxpayer justify such relief as may have been recommended by the Board.
- b) Decisions made by the Board and approved by the Director are not subject to the provisions of the Administrative Review law (Ill. Rev. Stat. 1987, ch. 110, par. 3-101 et seq.)

(Source: Added at 13 Ill. Reg. 6782, effective April 12, 1989)